

Mr. SPEAKER.—I am examining the question. In fact I have not got all the material. I am trying to get information from the other Legislature. The question will be taken up later on.

Sri C. J. MUCKANNAPPA.—Another thing, Sir. It was stated by Government that after completion of the session tours had been arranged and that the Deputy Commissioners had been informed to see that food and other arrangements were made for the members. Now we see that the whole thing has been dropped. I request the Chair not to allow such a thing to happen in the future at least. We are not very serious about tours. We are capable of undertaking tours by ourselves.

Mr. SPEAKER.—We are mixing up matters. The important question which has been raised by Sri Venkatai Gowda is.....

ಶ್ರೀ ಬಿ. ವೆಂಕಟೇಗೌಡ.—ಶ್ರೀ ಕೆಂಚಪ್ಪನವರು ಹೇಳಿರುವ ವಿಷಯದಲ್ಲಿ ಸರ್ಕಾರದವರು ಉತ್ತರ ಹೇಳಬೇಕು.

Sri MAHMOOD SHARIFF (Broadway).—Since the Assembly is going to be abruptly closed a lot of work remains to be done. May I know whether a session will be held in the month of January?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ (ಮುಖ್ಯಮಂತ್ರಿಗಳು).—ಈ ಸಭೆ ಪ್ರಾರಂಭವಾಗುವುದಕ್ಕೆ ೦೯ ಮುಂಚೆ ಈ ತಿಂಗಳು 29ನೆಯ ತಾರೀಖು ಮುಗಿಯಬೇಕೆಂದಿತ್ತು. ಅಂಶ ಮಾಡಿದ್ದೆವು. ಅನಂತರ ಒಂದನೆಯ ತಾರೀಖಿನವರೆಗೆ ಮುಂಗಾವಲಿಯುತ್ತಿದ್ದೆಂದು ಹೇಳಿದೆವು; ಅದರಂತೆ ಮಾಡಿದೆವು. ಅದುದರಿಂದ ಮೊದಲು ಹೇಳಿದ್ದ ತಾರೀಖಿನಂತೆ ಮುಂಚೆ ಮುಗಿಸುವುದಕ್ಕೆ ಸ್ವಯಂಶ ಮಾಡಿಲ್ಲ. ಜನವರಿ ಕೊನೆಯ ವಾರದಲ್ಲಿ ಸಭೆಯನ್ನು ಕರೆಯಬೇಕೆಂಬ ವಿಚಾರವನ್ನು ಸರಿಶೀಲನೆ ಮಾಡುತ್ತಿದ್ದೇವೆ. ಇದನ್ನು ಮುಂದೆ ನಿರ್ಧರಿಸುವಾಗ ತೀರ್ಮಾನವಾಗುತ್ತದೆ.

ಶ್ರೀ ಬಿ. ವೆಂಕಟೇಗೌಡ.—ಬೇರೆ ವಿಷಯಗಳನ್ನು ಚರ್ಚೆ ಮಾಡುವುದಕ್ಕೇಕೆ ಅವಕಾಶ ಕೊಡಲಿಲ್ಲ? ಶರಾವತಿ ಯೋಜನೆಯ ವಿಚಾರದಲ್ಲಿ ಚರ್ಚೆಗೆ ಒಂದು ದಿನ ಕೊಟ್ಟಿದ್ದುದನ್ನು ಮೂರು ದಿವಸ ತೆಗೆದು ಕೊಂಡದ್ದಾಯಿತು.

PAPERS LAY ON THE TABLE.

Sri B. D. JATTI (Chief Minister).—Sir, I lay on the Table:—

- (1) Notification No. HD 200
- (2) MVA 57, dated 27th October 1958;

- (ii) Notification No. HD 128 (2) MVT 58, dated 28th October 1958, issued under subsection (1) of section 16 of the Mysore Motor Vehicles Taxation Act, 1957.

LEGISLATIVE BUSINESS.

Introduction of Bills

Sri T. MARAPPA (Minister for Finance).—Sir, I introduce the Mysore Sales Tax (Third Amendment) Bill, 1958, which has been published in the *Mysore Gazette* under rule 64 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly.

Mr. SPEAKER.—The Bill is introduced.

Sri K. K. HEGDE (Minister for Health).—Sir, I introduce the Mysore Health Cess Bill, 1958, which has been published in the *Mysore Gazette* under rule 64 of the Rules of Procedure and Conduct of Business in the Mysore Legislative Assembly.

Mr. SPEAKER.—The bill is introduced.

MYSORE SALES TAX (SECOND AMENDMENT) BILL, 1958.

(As reported by the Select Committee)

Motion to consider.

Sri T. MARAPPA (Minister for Finance).—Sir, I move:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be taken into consideration.”

Mr. SPEAKER.—Motion moved:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be taken into consideration.”

*Sri T. MARAPPA.—Mr. Speaker, before I proceed to give a summary of the proceedings of the Select Committee, I must pay a very warm tribute to the members of the Select Committee who worked almost round the clock to submit this report before the session is

over. Almost working for four hours at each sitting, they have made the report as exhaustive as possible. They have gone through the amendments not only of the first Bill but also the amendments that were subsequently tabled in this House. Therefore I am of opinion that the Second Amendment Bill as reported by the Select Committee is more acceptable to the House. I am equally happy to report to the House that the Select Committee unanimously took these decisions and that is the very reason why the Bill that has emerged out of the Select Committee has been improved to a very great extent.

Sir, the points that were considered by the Select Committee were in the main as follows. In clause 3 they have said that with regard to those people who are registered dealers under the Central Sales Tax, there should be no limit to the quantity of turnover, because they deal in inter-State trade. The most difficult proposition that took a lot of time of the members of the Committee was with regard to sub-clause 4:

“Notwithstanding anything contained in sub-section (1) a tax under this Act shall be levied in respect of the sale or purchase of any of the declared goods mentioned in column 2 of the Fourth Schedule at the rate and only at the point specified in the corresponding entries of columns 4 and 3 of the said Schedule on the dealer liable to tax under this Act on the turnover of his sales or purchases in each year relating to such goods.”

Sir, as the Hon'ble Members are aware, the Mysore Sales Tax (Second Amendment) Bill was published on 5th May 1958. We were not able to introduce that in the House. But subsequent to that we had received a number of representations. Therefore it was open to the Select Committee to go into the representations and then make the Bill more acceptable to the House. Sir, the fact that the Central Sales Tax Act had been amended from September 1958 also furnished an opportunity to the members of the Select Committee to consider the provision of that Act and make the

necessary changes in harmony with the provision of the Central Act. Therefore on that score there should be no objection whatsoever and even the loopholes that existed in the original Bill have been plugged to the greatest extent possible.

While considering the other provisions of the Bill the members of the Select Committee expressed certain opinions and discussed certain matters and those that formed the subject matter of those decisions could not be brought under this amending Bill because they were not within the scope of the amending Bill; therefore the emergence of the third Amending Bill for the decision of the Select Committee. Therefore we took this opportunity of introducing the third amending Bill with regard to the Mysore Sales Tax Act. The present Bill from any point of view as amended by the Select Committee is a concrete improvement. It meets the requirements of the situation and I hope, Sir, the House will accept the Bill as amended by the Select Committee.

Sri G. N. PUTTANNA (Tumkur).—I have moved an amendment to the second amending Bill.

Sri T. MARIAPPA.—I will deal with this at the appropriate time.

[MR. DEPUTY SPEAKER in the Chair]

MR. DEPUTY SPEAKER.—The question is:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be taken into consideration.”

The motion was adopted.

Sri G. N. PUTTANNA.—What about my amendment, Sir?

Sri T. MARIAPPA.—The amendment does not come within the scope of the amending Bill. Since my friend is very anxious to secure exemption for tapes and ribbons, I can only make a statement that the ribbons or tapes—in fact tape is not the correct word, but ribbon—which do not contain gold or silver thread are exempted in the existing law; they come under textiles. Therefore ribbons which do not contain gold or silver thread are exempted.

Sri G. N. PUTTANNA.—I request the Hon'ble Minister through the Hon'ble Speaker. The Hon'ble Minister has announced that ribbons not containing gold or silver threads are exempted. In that case I want to know why my amendment is not accepted.

(The Hon'ble Member Sri G. N. Puttanna was holding a ribbon and exhibiting it.)

AN HON'BLE MEMBER.—On a point of order, Sir. Is it open to an Hon'ble Member to hold a ribbon and exhibit the same in the House?

Mr. DEPUTY SPEAKER.—No.

(Laughter).

Sri T. MARIAPPA.—Your amendment is not within the scope of the amending Bill. Therefore it is very difficult either for the House to take it up or for me to accept. Ribbons which are used mainly for tying up hair, which do not contain gold or silver thread are at present exempted under Taxtiles.

Sri G. N. PUTTANNA.—From what date?

Sri T. MARIAPPA.—They are exempt from 1st October 1958. I am making it further clear. Ribbons commonly sold as such which do not contain gold or silver thread running through them and if they are made of rayon or cotton—they are exempt. There is a slight correction. They are exempt from the date on which we have promulgated the Ordinance, i.e., 14th December 1957.

Mr. DEPUTY SPEAKER.—The question is:

“That Clauses 2 to 18 both inclusive, stand part of the Bill.”

The motion was adopted.

Clauses 2 to 18 were added to the Bill.

Mr. DEPUTY SPEAKER.—The question is:

“That Clause 1, the Title and the Preamble stand part of the Bill.”

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri T. MARIAPPA (Minister for Finance).—Sir, I beg to move:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be passed.”

Mr. DEPUTY SPEAKER.—The question is:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be passed.”

The motion was adopted.

MYSORE SALES TAX (THIRD AMENDMENT) BILL, 1958.

Motion to consider.

Sri T. MARIAPPA (Minister for Finance).—Sir, I beg to move:

“That the Mysore Sales Tax (Third Amendment) Bill, 1958, be taken into consideration.”

Mr. DEPUTY SPEAKER.—Motion moved:

“That the Mysore Sales Tax (Third Amendment) Bill, 1958, be taken into consideration.”

*Sri T. MARIAPPA.—Sir, this requires a little explanation on my part. I must say that I am grateful to the Leader and the other members of the Opposition, waiving to raise any objection to the procedure of introducing it without sufficient notice. I am indeed grateful to them. They have done so from two motives. One is that this Bill contains purely matters of procedure. Another is that this gives very good relief to certain classes of trade, which would otherwise suffer. Therefore from broader points of view they have seen to the fact that a very good measure should not be objected to merely on matters of procedure. Indeed it is very good of them not to have raised any objection. They are welcome to raise any objection as to the merits